Chapter and verse of the *Gita.*

Chap. 11-19. " He who regardeth (This ' as a slayer and he who thinketh ' It' is slain, both **of** them are ignorant. It slayetb not nor is it slain."

Chapter and verse of the *Upanishad.*

Kafka. 11-19. "If the slayer' thinks that he slays the self, if the slain thinks that his self is slain, both of them a.re ignorant, for the self neither slays nor is slain."

Kafha. 11-18. " The knowing self neither is born nor dies. It is not produced from anything nor is anything produced from it. It is unborn, eternal, everlasting and ancient. It is not destroyed when the body is destroyed."

Svetasvatava. III-16. " Everywhere are his hands and feet, everywhere are his eyes, head . and face. Everywhere in the

Chap. XIII-13. " Everywhere *That* has hands and feet, everywhere eyes, heads and mouths, all-hearing. He dwelleth in the world, enveloping all."

Chap. XIII-14. "Shining with all sense-faculties without any senses, unattached, supporting everything ; and free from pro-

world has he his ears. He exists pervading all things."

Svetasvatam. III-17. "They know him to be the source of the power of all the senses but himself devoid of all senses, the Lord and Guide of all, the great Refuge of all."

Katha. VI-I. "This eternal banian tree has its roots on. high and its branches going downwards. It alone is bright, it is Brahman, it alone is called the Immortal. These worlds rest in it and none go beyond it. This *is*[1] *that."*

In fact, the *Krishna* of the Bhagavad^ita is an exponent of Upanishadic theism, as will appear from the well-known and oft-quoted saying:—" *The Upanishads are the cows,,*